

**United States Court of Appeals**  
**FOR THE EIGHTH CIRCUIT**

---

No. 08-1042

---

Joseph Goodman,

Appellant,

v.

Commissioner of Internal Revenue,

Appellee.

\*  
\*  
\*  
\*  
\*  
\*  
\*  
\*  
\*

Appeal from the United States  
Tax Court.

[UNPUBLISHED]

---

Submitted: May 7, 2009  
Filed: May 13, 2009

---

Before RILEY, SMITH, and BENTON, Circuit Judges.

---

PER CURIAM.

Joseph Goodman appeals the tax court's<sup>1</sup> adverse grant of summary judgment, holding that the Internal Revenue Service (IRS) could proceed with a collection action for the 2001 and 2002 tax years. After careful de novo review, see Cox v. Comm'r, 121 F.3d 390, 391 (8th Cir. 1997) (standard of review), we conclude summary judgment was appropriate for the reasons stated by the tax court, and in making its decision, the court properly considered documents that were part of the administrative record, see Fifty Below Sales & Mktg., Inc. v. Comm'r, 497 F.3d 828, 829 (8th Cir. 2007) (concluding the review of a CDP "decision rendered by an appeals officer under

---

<sup>1</sup>The Honorable Peter J. Panuthos, United States Tax Court Judge.

[26 U.S.C.] § 6330 is limited to the administrative record before the appeals officer”).  
Accordingly, we affirm. See 8th Cir. R. 47B.

---